



(Ireland.)

A

B I L L

To grant additional Stamp Duties on certain Proceedings in the Courts of Law, and to repeal certain other Stamp Duties, in *Ireland*.

Note.—The Figures in the Margin denote the number of the Folios in the written Copy.

- 1 **W**HEREAS under and by virtue of certain Acts, passed in the present Session of Parliament, divers sums of Money will become annually payable out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, for salaries allowances or compensations to the Judges of the superior courts of common law in *Ireland*, and to divers officers of and in the said courts, in lieu of certain fees heretofore payable to such Judges and officers respectively, and of the profits of certain offices which are to cease and determine, or to be abolished; and it is reasonable, in order to meet the said charges, that certain Duties of Stamps, hereinafter specified, should be granted and paid for, upon or in respect of several
- 2 proceedings in the said courts, heretofore liable to the payment of fees to the said Judges, or officers, or some of them;

Preamble:
To provide for Charges on Consolidated Fund, by Salaries and Allowances to Judges and Officers of Law Courts, under Acts of this Session.

- BE it Enacted**, by The KING's Most Excellent MAJESTY, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the
- there shall be granted, raised, levied, collected and paid in *Ireland*, unto His Majesty, his heirs and successors, for and in respect of the several instruments, articles, matters and things, mentioned enumerated and described in the Schedule to this Act annexed, the several sums of Monies and Duties, as they are respectively inserted, described and set forth in words and figures in the said Schedule, and in every part thereof, over and above and in addition to any Stamp Duties or other Duties payable by law, for upon or in respect of the said several matters and things, or any of them respectively, and that
- 3 the said Schedule, and every clause, regulation, matter and thing
641. A therein

Certain Stamp Duties specified in Schedule, shall be raised over and above all other Duties.

therein respectively contained, shall be and be deemed taken and considered as part of this Act.

Duties under
care of Com-
missioners and
Regulations
of 56 Geo. 3,
c. 59.

And be it further Enacted, That the said Duties shall be under the care and management of the Commissioners of Stamps in *Ireland*, and shall be and be deemed and construed to be Stamp Duties; and that the several duties, penalties, clauses and matters contained in this Act, shall be subject to the several rules regulations and provisions, contained in an Act passed in the fifty-sixth year of the reign of his late Majesty King George the Third, intitled, "An Act to repeal the several Stamp Duties in *Ireland*, and also several Acts for the collection and management of the said Duties, and to grant new Stamp Duties in lieu thereof, and to make more effectual regulations for collecting and managing the said Duties;" so far as the same shall be respectively applicable, and save as hereinafter is otherwise expressly provided.

Duties to be
paid in British
Currency;
except the
sum is under
5*l.* or be-
tween 5*l.*
and 10*l.*

And be it further Enacted, That the Duties by this Act granted and made payable, shall be paid and payable according to the amount thereof in *British* currency, except a Duty of in the said Schedule inserted, which shall be paid and payable according to the amount thereof in *Irish* currency.

Separate
Types and
Stamps to be
used at the
Stamp Office,
for denoting
the Duties in
the Schedule.

And be it further Enacted, That separate and particular types marks and stamps shall be kept and used for denoting and marking on vellum parchment or paper, the several and respective Duties granted by this Act; and that each and every of such types marks and stamps shall have marked or expressed thereon the words, "Law Feed," exclusive of, and besides such other words or such marks figures or devices, as may be deemed necessary for denoting and marking on vellum parchment or paper, the said several and respective Stamp Duties payable thereon respectively, and that such types marks and stamps shall be the only true and lawful types marks and stamps, for the stamping and impressing of all vellum parchment and paper, to denote the payment of the Stamp Duties so granted by this Act; and that such types marks and stamps shall not be used or deemed to denote any stamps, save those granted by this Act; and that if at any time there shall not be any such type mark or stamp denoting precisely any of the Stamp Duties which shall from time to time be so payable, or if it shall for any other reason be thought fit and expedient so to do, it shall be lawful for the Commissioners of Stamps to direct that on more of such types marks or stamps, the Duties denoted whereby shall in the whole amount to the Stamp Duties so payable respectively, shall be used on the same piece of vellum parchment or paper, for denoting such Duties, or at their discretion, to cause to be provided new types marks or stamps, for denoting such Duties, or any of them, and to cause all vellum parchment or paper chargeable with such Duties, to be stamped or marked with the same; and it shall and may be lawful for the said Commissioners to direct that such devices stamps or marks shall be used, as

Where there
is no precise
Stamp to de-
note the Duty,
Two or more
Stamps may
be used.

may

may express the amount of the Duty, either directly in words and figures, or in any other manner whatsoever, whereby the same shall or may be sufficiently denoted, at their discretion.

And be it further Enacted, That the devices, types, stamps or marks, used or to be used for denoting on vellum parchment and paper the payment of any of the Stamp Duties granted by this Act, which shall be payable from time to time, may be discontinued, changed, varied or altered from time to time, and new or other devices types stamps or marks may be used in lieu of the devices types stamps or marks so discontinued, as His Majesty, his heirs and successors, or the Lord Lieutenant, or other Chief Governor of *Ireland* for the time being, or the Commissioners of Stamps in *Ireland* for the time being, shall think fit; provided that whenever any of the devices types stamps or marks aforesaid shall be changed, varied or altered, then and in every such case public notice of every such change variation or alteration shall be given by advertisement in the *Dublin Gazette*, and in some other public newspaper, a convenient time before the types marks or stamps on which such new devices or marks shall be made, shall be used.

Devices may be changed or altered, of which notice shall be given in the Dublin Gazette.

And be it further Enacted, That such types marks or stamps, having the words "Law Fund" impressed thereon, together with such other words figures and devices as before-mentioned, shall be the only proper types marks and stamps for denoting the several Duties granted by this Act; and that all vellum parchment or paper not marked with such types stamps or marks, shall be of no other effect than if the said matters respectively had been written or printed on vellum parchment or paper not marked or stamped, although any other stamps or stamp may be impressed thereon, of the amount by law required, or of any greater amount; and all persons who shall so write or print any such article matter or thing respectively, on any paper vellum or parchment, having any such improper stamp or stamps thereon, shall incur and suffer such penalty as they would be liable to in case such article matter or thing respectively, had been written or printed on paper parchment or vellum, not marked or stamped.

Writings not having the proper stamps to be void.

Persons liable to Penalty for writing on Paper, &c. not having the proper Stamps.

And be it further Enacted, That all matters and things in respect whereof any of the said Stamp Duties shall be payable by this Act, shall be written or printed, or written and printed, in such manner (and if printed or written in part or entirely before being stamped, shall be so stamped) that some part of the writing or printing thereof, shall be on the stamps or marks which shall be placed on the vellum or parchment or paper thereof, and such writing or printing shall from thence be continued in the usual form of writing printing or engrossing deeds or writings, so that no blank space shall be left whereby such stamps might be made applicable to any other deed or instrument whatsoever, upon pain that any person who shall so write engross or print or stamp, or cause to be written engrossed or printed or stamped,

Writing to cover the Stamps, that they may not be applicable to any other purpose.

Penalty.

stamped, any such writing matter or thing, contrary to the true intent and meaning hereof, shall for every such offence forfeit the sum of

Instruments engrossed inadvertently, without the proper stamp, brought to the Stamp Office within days, the Commissioners may remit the Penalty, and cause them to be properly stamped.

And be it further Enacted, That when any instrument, article, matter or thing charged with a Duty by this Act, marked with any type device or mark authorized by this Act, shall have been engrossed or written on parchment vellum or paper, not duly stamped with the fit amount of Duty, and it shall satisfactorily appear to the said Commissioners of Stamps, upon oath or affirmation or otherwise, that the same hath happened either by accident or inadvertency, or from urgent necessity or unavoidable circumstances, and without any intention in any party to defraud His Majesty, his heirs or successors, of the Duty chargeable upon such instruments, then and in every of the said cases, if such instrument shall, within 10 days from the preparation or first execution thereof, be brought to the Stamp Office in the city of *Dublin* to be stamped, and the Duty chargeable upon such instrument shall be paid, it shall and may be lawful for such Commissioners, if they shall think proper so to do, to remit any penalty payable on stamping such instrument, or any part thereof, so executed without being stamped, and to cause such instrument to be stamped with the proper stamp; and every person concerned in engrossing any such instrument, or executing the same, shall be thereupon exempt from all penalties on account thereof.

Stamps (piled from being written upon and not used, may be exchanged for others, Oath being made to certain particulars.

And be it further Enacted, That upon proof on oath, or solemn affirmation (if by a Quaker), made before the said Commissioners, or any of them, or before any inferior officer by them in that behalf appointed (and which oath or affirmation such officer is hereby empowered to administer), to the satisfaction of such Commissioner or officer, that any deed or instrument, article, matter or thing written or printed upon any stamped vellum parchment or paper, marked and stamped as required by this Act with the appropriate stamp, for any of the Duties granted by this Act, hath not been executed or signed by any party or parties, or that such vellum parchment or paper hath not been used for any of the purposes for which the same was or were intended, or that any form of any instrument whatever, printed with blanks to be filled up according to each case, hath by the death of any party, repeal of any Act of Parliament, or other event or fatality, become unfit for the purpose intended, and the person making such affidavit or affirmation hath not, nor hath any other person on his account received, and that such person will not receive any money or other consideration for the stamp thereupon, and that the said stamp or stamps is or are really and truly the property of the person making such affidavit, and have or hath been paid for by such person to the full amount of the Duty thereon, and that such person will be a loser to such amount unless such person shall receive other stamps in lieu thereof; and upon the person or persons who should produce such proof, delivering such stamped vellum parchment or paper as aforesaid, and delivering at the same time 12

- time a like quantity of vellum parchment or paper to be stamped, then and in every such case the said Commissioners shall cause the same to be stamped or marked with such appropriate stamps, to denote the several and respective Duties granted by this Act, which shall be stamped marked or impressed on the stamped vellum parchment or paper so then delivered in, or to denote any of the other Duties granted by this Act, which may be required, the persons so requiring the same first paying the difference of amount in that behalf (if any): Provided always, That such stamped vellum parchment or paper so delivered in, shall be brought to the Commissioners of Stamps at the Stamp Office in *Dublin*, within calendar months next after
- 13 such deed or instrument shall have been engrossed or written, or such blank form shall have been rendered unfit for the purpose intended, if the same shall belong to any person or persons resident in *Dublin*, or within miles of the Castle of *Dublin*, or within calendar months, if the same respectively shall belong to persons resident elsewhere: Provided also, That the said Commissioners, or any officer under their authority, shall not be required or obliged to impress on any paper parchment or vellum so brought, any stamp or mark which shall then be confined to paper having the water-mark of the said Stamp Office.

- And be it farther Enacted, That in case any person or persons shall at any time file, or cause to be filed in any court of law, any pleading, affidavit, or other proceeding matter or thing whatsoever, in respect whereof any Stamp Duty shall be payable, and there shall not be any time expressly allowed by law for stamping the same after the filing thereof, and that such pleading, affidavit, proceeding, matter or thing, shall not at the time of filing thereof be duly stamped as directed by this Act, then and in every such case, every person who shall so file the same, or cause the same to be filed, and also every officer of such court in whose office the same shall be received, shall for every such offence forfeit the sum of

Law Proceedings not to be filed without the proper Stamp.

Penalty.

- And be it further Enacted, That every officer, who in respect of any office or employment is or shall be entitled or intrusted to make engross or write, or cause to be made engrossed or written, any record, entry, deed, writ, instrument, or writing whatsoever, which shall be chargeable with a Stamp Duty under or by virtue of this Act, or to issue any process, or to file any proceedings, or to do any act in the execution of his office, with respect to any article matter or thing chargeable with any Duty by this Act, in whose office there shall be any fraud practice or neglect, by means whereof His Majesty, his heirs or successors, may be deprived of any Duty granted by this
- 15 Act, by any person making engrossing or writing any such record, entry, deed, writ, instrument or writing, upon vellum parchment or paper, not duly marked or stamped according to law, or upon vellum parchment or paper marked or stamped with any counterfeited mark stamp or impression, or by any person engrossing or writing any such record, deed, writ, instrument or other writing, upon vellum

Officers entrusted to write Records, &c. defrauding the Revenue.

647.

B

parchment

parchment and paper, which shall be marked or stamped for a lower Duty than the Duty which shall be by law payable for the same, or by the neglect of any thing required to be done in the execution of the duties of his said office, or by the doing of any thing contrary to the duties of the same, in relation to any Stamp Duty or Duties, then and in every such case, such officer in whose office any such fraud practice or neglect shall take place, shall for every such fraud practice or neglect forfeit the sum of 16

Penalty.

Officers in Courts en-
grossing Re-
cords, &c.
on counter-
feited Stamps,
deemed to
have known
the time,
unless they
prove that
were bought
at the Stamp
Office.

And be it further Enacted, That every officer in whose office any pleading, affidavit, proceeding, matter or thing, shall be received, shall, as to the purposes of this Act, be deemed and taken to have received the same, and that every clerk officer or other person, who shall make engross or write, or cause to be made engrossed or written, any record, entry, deed, instrument or writing, upon any vellum parchment or paper, marked or stamped with any mark or stamp or impression, which shall be counterfeited to resemble any type mark or stamp, to denote the payment of any of the Duties under this Act, shall in any proceeding for the recovery of the penalty in that respect aforesaid, be deemed and taken to have known such mark stamp or impression to be counterfeited, unless he shall prove that the same was bought at the Stamp Office in *Dublin*, or at the office of some distributor or sub-distributor of stamps, or in the office or shop of a person licensed to sell stamps. 17

Officers to pay
over the Duty
payable on
Entries made
in the Courts
of Justice.

And be it further Enacted, That when any person whosoever shall desire to have any judgment marked or satisfied, or any other entry whatsoever, made in or upon any record book or roll of any court, in respect of which entry any Stamp Duty shall be payable under this Act, such person shall pay to the officer who shall be by him required to make such entry, the amount of such Duty, and such officer shall afterwards pay over such Duty in manner hereinafter mentioned; and if any such officer or any person in his office, shall make or suffer to be made any such entry, without having received the amount of such Stamp Duty thereon, where such officer is to receive such Stamp Duty, such officer shall be responsible for such Stamp Duty, and shall be bound to pay over the same in manner hereinafter provided, in the same manner in all respects as if he had actually received such Duty.

Principals in
public Offices,
&c. liable for
Duties re-
ceived by
Subordinate
Officers or
Clerks as
herein.

And be it further Enacted, That if the person who shall receive such Stamp Duties on entries, shall be a deputy or clerk acting in the office of any superior officer, having power to appoint such deputy or clerk, then and in every such case, if such deputy or clerk shall not duly pay over such Stamp Duties respectively, such superior officer shall be liable to pay the same. 18

Public Offi-
cers to pay
Duties as
directed
under Orders
of Court.

And be it further Enacted, That every officer or other person, who under or by virtue of any of the provisions of this Act, or of any other Act or Acts, in anywise relating to the collection or manage-
ment

ment of any Stamp Duty or Stamp Duties, payable in respect of any part of the business of any court of justice, shall, either by himself or by any other person appointed by him, receive from any person or persons whatsoever, any sum or sums of money as or for the amount, or in part of any such Stamp Duty or Duties, then and in every such case every such officer so receiving, or who shall be responsible for the same, shall be accountable to His Majesty, his heirs and successors for the same, and the amount thereof shall be a debt from such person to His Majesty, his heirs and successors, and recoverable as such; and that in every such case it shall and may be lawful to and for the court in respect of any business wherein such Duty shall have been so paid, upon application to be made for that purpose, by affidavit, on behalf of the Commissioners of Stamps, if the said Commissioners shall think proper to proceed in that manner, to grant a rule requiring such officer to shew cause why he should not forthwith pay according to law, the amount of all such sums so received and then due by him, and if necessary, why he should not deliver, in such way as such court shall direct, an account on oath of all such Duties so due, and also to refer the taking of such account to any officer of such court or other person, and when such court shall be satisfied as to the amount of the sum so due, to make such order for the payment thereof, and also of the costs of so recovering the same, as to such court shall seem fit.

And be it further Enacted, That every officer in the civil side of the court of King's Bench, or in the court of Common Pleas, or in the pleas or common law side of the court of Exchequer in *Ireland*, who shall have the custody of any book wherein the making of any judgments shall be entered, or wherein shall be entered the satisfaction of any judgment, shall keep and have a duplicate of every such book, wherein all such entries shall be truly copied.

Duplicate Book of Entries of Judgments to be kept.

And be it further Enacted, That in each and every of the said courts there shall be kept two books, which shall be transcripts of each other, or as nearly so as the provisions hereinafter contained shall permit, and that all the final judgments of such court shall be entered in each of the said books in the same order and form; and that the proper officer of each court shall four times in every year, that is to say, within _____ days after the first day of each and every term, deliver or cause to be delivered, between the hours of _____ of the clock in the forenoon, and _____ of the clock in the afternoon, at the Stamp Office in *Dublin*, to such person as shall be appointed for that purpose by the Commissioners of Stamps, one of the said books, with the judgments so entered therein in the term and vacation next preceding, together with a certificate therein, written and signed by him immediately after the last entry therein, stating the number of judgments liable to any Stamp Duty under this Act, entered therein within the said term and vacation, and the amount of the Stamp Duties so payable thereon under this Act, and such officer shall thereupon pay to the person to whom he shall so deliver

Books containing Entries of final Judgments to be kept as directed, and to be delivered at Stamp Office four times in each Year, at the periods pointed out.

such book, the full amount of such Stamp Duties; and if the sum so paid shall be found to be the sum properly payable in respect of such judgments in that behalf, such officer shall certify at the foot of the judgments then entered in such book, that the proper Stamp Duty under this Act has been paid thereon, and thereupon such book shall be stamped with one or more stamp or stamps of the kind required by this Act, denoting the payment of such Duty, and shall be returned without any unnecessary delay to the proper officer of such court; and that the said books shall be and be called "The Books of Final Judgments," in such courts respectively.

Books containing Entries of the Satisfaction of Judgments to be kept as directed.

And be it further Enacted, That in each and every of the said courts there shall be kept two books, which shall be transcripts of each other, or as nearly so as the provisions herein contained shall permit, in each of which shall be entered the particulars of all judgments, on the record of which satisfaction shall be entered, that is to say, the names of the cognizor and cognizee in each judgment, the sum of which each judgment may have been obtained, and the term in, or as of which each judgment may have been entered up, and that the proper officer of each court shall four times in every year, that is to say, within days after the first day of every term, deliver or cause to be delivered, between the hours of of the clock in the forenoon, and of the clock in the afternoon, at the Stamp Office in *Dublin*, to such person as shall be appointed for that purpose by the Commissioners of Stamps, one of the said books, with such entry of all the judgments satisfied therein, within the term and vacation next preceding, together with a certificate therein written and signed by him, immediately after the last entry therein, stating the number of judgments which may have been so satisfied, entered therein, within the said term and vacation, and the amount of the Stamp Duties so payable thereon, under this Act; and such officer shall thereupon pay to the person to whom he shall so deliver such book, the full amount of such Duties; and if the sum so paid shall be found to be the sum properly payable under this Act, in respect of the entry of the satisfaction of such judgments, such officer shall certify at the foot of such entry or entries, then entered in such book, that the proper Stamp Duty under this Act has been paid thereon, and thereupon such book shall be stamped with one or more stamp or stamps of the kind required by this Act, denoting the payment of such Duty, and shall be returned without any unnecessary delay to the proper officer of such court; and that the said books shall be and be called "The Satisfaction Judgment Entry Books," in such courts respectively.

Interlocutory Judgment Books being kept for the entry of same in each Court as directed.

And be it further Enacted, That there shall also be kept in every such court two books, wherein the interlocutory judgments of such court shall in like manner be entered; and which shall be called "The Books of Interlocutory Judgments," in such court, and shall, from and after the be the only books of interlocutory judgments therein, and which shall, as far as possible, be exact transcripts

transcripts of each other, one of which shall be delivered at the time and in manner aforesaid respectively, and shall, when necessary, be forwarded as aforesaid; and every such book, when so delivered, shall have such certificate as aforesaid written *verbalis mutandis*, and signed therein as aforesaid, and the amount of the Stamp Duty thereon under this Act shall be delivered therewith as aforesaid, and the same shall be examined certified and returned as aforesaid, and the same shall be made and prepared, dealt with and disposed of, in every respect in the same manner as concerning the Books of Final Judgments is hereinbefore provided; save only that interlocutory judgments only, and not Final Judgments, are to be entered therein.

And be it Enacted, That in each and every of the cases aforesaid, the books which shall be so transcripts of each other, shall be of equal force and validity, and both of them shall be and be deemed taken and considered to be originals, and neither of them, as to any part thereof, be deemed taken or considered as a copy.

And be it further Enacted, That the said books shall be so kept so as to agree as nearly as possible with each other, and that whenever any such book shall be returned from the Stamp Office to the proper officer, such officer shall forthwith cause to be fairly and regularly written therein, exact transcripts of all judgments in the said court, while such book was out of his possession, so as to correspond in that respect with the other of said books, which remained in his possession.

And be it further Enacted, That no such officer shall deliver the same book in two successive terms, but that one of said books shall be delivered as aforesaid in Hilary and Trinity terms, and the other of said books in Easter and Michaelmas terms in every year, so as that such of the said books as shall from time to time remain in the hands of the proper officer, shall appear to have been inspected and stamped at the Stamp Office in its turn.

And be it Enacted, That if any such officer shall neglect or omit so to deliver, or cause to be delivered, any such book as aforesaid, at the times and in the manner hereinbefore required, or shall omit to make or cause to be made an entry of any judgment in any such book as aforesaid, he shall for every such neglect or omission forfeit the sum of and if such officer shall wilfully deface or destroy any such book, or make any false entry therein, or shall without the order of the court, or other competent authority, erase or alter any entry therein, or shall knowingly permit or suffer any of the said matters to be done, he shall for every such offence forfeit the sum of

And be it further Enacted, That every officer of the said courts, having the legal custody of the several books belonging to such courts respectively, or any of them, wherein any entry whatsoever shall be made, relating to the rules or other proceedings or judgments of

Judgment Books, being transcripts of each other, to be of equal force.

Duty of Officers in keeping such Books.

The four Books to be delivered in Hilary and Trinity Terms, and the remaining Book in Easter and Michaelmas Terms, in each Year.

Officers neglecting to deliver such Book at the time required, or to enter Judgment, &c.

All Books of Entries to be produced in Court, to be inspected by the proper Officer within days

after the first
day of such
Term.

such courts, shall within the days after the first day 29
of each and every term, produce and bring every duplicate book of
the entry of judgments, or of the entry of satisfaction of judgments,
required to be kept as herein mentioned, and every original book of
any other entry or entries, subject to the payment of any Stamp
Duties, to some person to be appointed for that purpose by the said
Commissioners of Stamps at the Stamp Office in *Dublin*; and every
such officer so bringing any such book shall insert therein, immediately
after the last entry therein, at the time of producing the same, a
certificate duly signed by him, stating the number of such entries
made thereon or therein, in the term and vacation immediately pre-
ceding, as are subject to any Stamp Duty or Duties under this Act;
and every such officer shall thereupon pay the full amount of all such 30
Stamp Duties, for or in respect of all such entries therein respectively,
and every such book shall thereupon be stamped respectively, with the
proper and appropriate stamp or stamps denoting the full amount of
the whole of the Stamp Duties under this Act, so then paid in respect
of the several entries so made therein respectively in such preceding
term and vacation, which stamp or stamps shall be as few in number
as can conveniently be, to denote the full payment of the amount of
the said Duties in pounds shillings and pence, and shall be placed in
the same page or place on which the certificate of such officer shall be
written as aforesaid; and if any officer of the said courts shall neglect
or omit to bring any such book, or to furnish such certificate therein, 31
or to pay such Duties as aforesaid, or in case of any false entry made
therein, or in the copy thereof, or in case of any omission to make
any true entry or copy in any such duplicate book of judgments, then
and in every such case every such officer shall, in every such case,
forfeit the sum of and in such case,
whenever such book shall be produced at the said Stamp Office, if
such certificate shall not appear therein, the proper officer of the said
Stamp Office shall himself make the said certificate, and on payment
of the Duties thereby appearing to be due under this Act, the said
book shall be duly stamped as aforesaid.

Duties to be
paid and
Books stamp-
ed.

Clerks, or
other Persons
so acting, that
Officers of
Courts shall
be subject to
any Penalty,
such Clerks or
other Persons
to be deemed
guilty of a
contempt of
Court.

And be it further Enacted, That if at any time any clerk or other
person, acting or employed in any part of the business of any of the
said courts, shall be guilty of any neglect or misconduct, by reason or
means whereof any officer of such court respectively may be or
become liable to any of the penalties aforesaid, whether such penalty 32
shall be in fact levied or need for, or completely incurred or not, then
and in every such case every such clerk or other person shall be
deemed guilty of a contempt of such court, and shall and may be
attached and punished for the same at the discretion of such court, as
usual in cases of contempts.

Distant Ac-
counts to be
kept by Com-
missioners of
Stamps of the
Duties
granted by

And be it further Enacted, That a separate and distinct Account
shall be kept by the Commissioners of Stamps, and by and under
their directions, of all sums which shall from time to time be received
by from or under the said Duties, so made payable by this Act, and
copies

copies of such accounts shall from time to time, that is to say, on the
 in every calendar month, and as much oftener as the
 nature of the case shall admit of, be furnished to the Receiver General
 of Stamp Duties, and such Receiver General, as speedily as possible
 53 after receiving every such account shall, out of any money in his
 hands, or out of the first money that shall come to his hands, pay
 into the receipt of His Majesty's Exchequer in *Dublin*, what shall
 remain of all and every sum and sums appearing thereby to have
 been so received on account of the said Duties, after deducting thereout
 per cent on the amount thereof, to meet the expense of
 collecting and regulating the said Duties; and all and every sum and
 sums so paid into the receipt of the said Exchequer, shall be carried
 to and made part of the Consolidated Fund of the United Kingdom
 of *Great Britain and Ireland*.

this Act, and
 Produce paid
 into the Ex-
 chequer, (de-
 ducting 3 per
 cent Ex-
 penses), and
 carried to the
 Consolidated
 Fund,

And be it further Enacted, That the Duty of per cent upon
 the amount of each and every bill of costs, which shall be taxed in
 the court of Chancery in *Ireland*, as mentioned and set forth in the
 Schedule to this Act annexed, shall be paid and payable for and in
 34 respect of every bill of costs which shall be taxed in the said court of
 Chancery, whether such bill shall be taxed between attorney and
 client, or between party and party, in manner following; that is to say,
 that for and in respect of every bill of costs which shall be taxed
 between attorney and client, such Duty shall be paid on the full
 amount of all and every sum and sums claimed by such bill, previous
 to the taxation thereof; and for and in respect of every bill of costs
 which shall be taxed between party and party, such Duty shall be paid
 on the amount of all and every sum and sums of money, which shall
 be so taxed against the adverse party, under the regulations hereinafter
 provided respectively.

Duty of £.
 per cent on
 Bills of Costs
 in Chancery,
 shall be paid
 on amount as
 between
 Attorney and
 Client before
 taxation,

and on
 amount be-
 tween Party
 and Party
 after taxation.

And be it further Enacted, That no officer of or in the said court
 of Chancery, shall under any pretence whatsoever, tax or begin to tax
 any bill of costs, as between attorney and client, until it shall appear
 35 in manner hereafter provided, that the said Duty hath been duly paid
 thereon in full, and that as soon as he shall have taxed the same, and
 shall have ascertained how much of the sum or sums so thereby
 claimed, is properly payable by such client or clients, he shall certify
 the amount so payable by such client or clients, and also the amount
 of the Duty payable in respect thereof, at the rate payable on such
 bill of costs as aforesaid; and thereupon such client or clients shall be
 liable to pay such Duty or per centage, together with the sum or sums
 so taxed against him her or them, and the same shall and may be
 recovered as one sum, in the usual form of actions on bills of costs,
 and the residue of the Duty so paid on such bill of costs as aforesaid,
 shall fall on and be borne by the person who furnished the same.

No taxation
 of any Bill of
 Costs as be-
 tween Attor-
 ney and
 Client in
 Chancery, to
 be com-
 menced,
 until Duty
 first paid.

By whom the
 Duty is to be
 paid.

And be it further Enacted, That any such officer shall and may,
 36 when thereto required, proceed to tax any bill of costs as between
 party and party; and after he shall have so taxed the same, shall tot

Bills of Costs
 as between
 Party and
 Party to be
 taxed, and

prior to Officer's Certificate being entered, the Duty to be affixed, and to be paid by Party liable to the payment of the Bills of Costs.

or cast up at the foot thereof, the amount payable by the adverse party, and shall write or cause to be written at the foot thereof, that the same has been so taxed to that amount between party and party, but shall not sign the same until it shall appear, in manner hereinafter provided, that the Duty payable on such amount, at the rate in that behalf aforesaid, hath been duly paid in full, and the same shall not be considered or be in any respect available as a taxed bill of costs, until the same shall be so certified, after the payment of such Duty so payable thereon; and the amount of such Duty shall be added to the sum so payable, and shall, together therewith, be recoverable from the party against whom such costs were so taxed.

37

Penalty on Taxing Officer attending.

And be it Enacted, That if any such officer shall offend in any of the matters aforesaid, he shall for every such offence forfeit and pay the sum of

How the Duty on all such Bills of Costs is to be paid.

And be it further Enacted, That all and every the Stamp Duties and Duty which shall be payable for and in respect of any bill of costs, which shall be taxed by such officer as aforesaid, after the commencement of this Act, shall be paid and payable, and the payment thereof shall be authenticated in manner hereinafter mentioned, and no other; that is to say, such bill of costs shall be written on paper not stamped with any stamp whatsoever, and when and as soon as the same shall be ready for taxation, if the same is to be taxed between attorney and client, and if between party and party, then after the same shall be certified as aforesaid, the person furnishing the same or claiming the amount thereof, shall cause the same to be carried to the Stamp Office, and there delivered to such person as shall be appointed for that purpose by the Commissioners of Stamps, and thereupon such person shall carefully examine such bill of costs, and shall certify on the back thereof the amount of the Stamp Duty then payable by law thereon, and shall, in a book or books to be kept for that purpose, make entry thereof, to remain in the said Stamp Office; and the amount of such Stamp Duty shall and may be thereupon paid to the Receiver General of Stamp Duties, by the officer or person producing such bill of costs at the Stamp Office, and the said Receiver General shall give a certificate of such payment; and upon the delivery of such certificate to the person so appointed by the Commissioners of Stamps as aforesaid, he shall cause some part or parts of such bill of costs to be stamped with one or more stamps, expressive of the amount of the Duty so paid thereon.

38

39

Death of Prothonotaries to be notified.

AND whereas certain allowances to a considerable amount are to be payable to the persons who heretofore held the offices of Prothonotaries in the civil side of the court of King's Bench, and in the court of Common Pleas in Ireland, and are to terminate on the deaths of the said persons respectively; that is to say, one of said allowances to *Lords Henry and Robert Seymour Conway*, late Prothonotaries of the civil side of the court of King's Bench; and the other of said allowances to *Lord Viscount Northland*, and the Honourable

Verey

- Percy Knox*, late Prothonotaries of the court of Common Pleas in Ireland; and it is therefore reasonable, that so much of the said Duties
- 40 as may be sufficient to countervail the said allowances should cease at the deaths of the said persons respectively; BE it therefore Enacted, That as soon as the death of the survivor of them the said Lords *Henry and Robert Seymour Conway*, late Prothonotaries of the said civil side of the said court of King's Bench, shall come to the knowledge of the Commissioners of Stamps for the time being, in Ireland, they shall forthwith notify and publish the same in the *Dublin Gazette*; and that from and after the expiration of calendar month from the publication of such Gazette, the Duties hereinafter immediately mentioned shall cease and determine, and shall be no longer payable; that is to say, the Duties of
- and imposed by the
- Schedule to this Act annexed, in the certificate of each and every bill of costs, taxed by any taxing officer appointed to tax bills of costs
- 41 in the court of King's Bench, Common Pleas, or Exchequer, and also the Duty of imposed by the Schedule to this Act annexed, or any writ or process which shall issue out of or pass the seal of any of the said courts of King's Bench, Common Pleas, or Exchequer, in any action or other proceeding, after any judgment shall be obtained in such action or other proceeding; and that as soon as the death of the said survivor of them the said Lord Viscount *Northland*, and the Honourable *Percy Knox*, late Prothonotaries of the said court of Common Pleas, shall come to the knowledge of the said Commissioners of Stamps for the time being, they shall in like manner forthwith notify and publish the same in the *Dublin Gazette*, and that from and after the expiration of a like period of calendar
- 42 month from the publication of such Gazette, the Duties hereinafter immediately mentioned shall cease, determine, and be no longer payable; that is to say, the duty of imposed by the Schedule to this Act annexed, on every affidavit affirmation or deposition taken before any person or persons authorized to take the same, in order to be used or filed in any of the said courts, and also the Duty of in the said Schedule mentioned, on any writ, mandate, subpoena, or other writ or process whatsoever, other than writs of *Habeas Corpus*, which shall issue out of or pass the seal of any of the said courts of King's Bench, Common Pleas, or Exchequer.

- And be it further Enacted, That from and after the commencement of this Act, the Stamp Duty of one halfpenny upon every hand bill, or bill for posting, containing a single advertisement, imposed by an Act made in the fifty-sixth year of the reign of his late Majesty King
- 43 *George the Third*, intituled, "An Act to repeal the several Stamp Duties in Ireland, and also several Acts for the Collection and Management of the said Duties, and to grant new Stamp Duties in lieu thereof, and to make more effectual Regulations for collecting and managing the said Duties," and the Schedule, part the fourth, to the said Act annexed, shall cease and be discontinued, so that here-
641. D after

Duty of 1d. on Hand Bills, under 25 G. 3. c. 36. Schedule, Part IV, shall cease.

after there shall not be any Stamp Duty payable on any such Hand bill, or bill for posting.

Duty of 10s. on Posters, under 10 G. 3. c. 35, Schedule, Part II, shall cease.

And be it further Enacted, That from and after the commencement of this Act, the Stamp Duty of Ten Shillings imposed upon every Postea by the said recited Act of the fifty-sixth year of his late Majesty's reign, and the Schedule, part the second, to the said Act annexed, shall cease and be discontinued, so that thereafter there shall 44
not be any Stamp Duty whatsoever payable upon any Postea.

Commencement of Act.

And be it further Enacted, That this Act, and every clause and matter therein, shall commence and have effect from and after the
day of one thousand
eight hundred and twenty-one.

1722
3 GEO. IV.—Sess. 1821.

(Ireland.)

A

B I L L

To grant additional Stamp Duties on certain Proceedings in the Courts of Law, and to repeal certain other Stamp Duties, in Ireland.

Ordered, by The House of Commons, on 24th March,
1821, that the said Bill
do pass.